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No. 2009/053

November 16, 2009

TO COUNTY ASSESSORS:

DISASTER RELIEF – HOMEOWNERS' EXEMPTION

Assembly Bill 1568 (Stats. 2009, Ch. 299) amends section 218 of the Revenue and Taxation Code to extend the homeowners' exemption to homes that were damaged or destroyed in recent disasters for which the Governor proclaimed a state of emergency.

Effective January 1, 2010, Assembly Bill 1568 amends section 218 by adding new subdivisions (v), (w), (x), and (y), and reletters subdivision (v) to subdivision (z).

Subdivision (v) applies to homes damaged or destroyed by the October and November 2008 wildfires in the counties of Los Angeles and Ventura.

Subdivision (w) applies to the November 2008 wildfire in Santa Barbara County.

Subdivision (x) applies to the November 2008 wildfires in the counties of Orange, Riverside, and San Bernardino.

Subdivision (y) applies to the May 2009 wildfire in Santa Barbara County.

Previously, section 218 was amended to extend the homeowners' exemption to homes that were damaged or destroyed¹ in the following disasters:

- 1991 Oakland-Berkeley Hills fire.
- October and November 2003 Southern California fires in Los Angeles, Riverside, San Bernardino, San Diego, and Ventura Counties.
- December 2003 earthquake affecting San Luis Obispo and Santa Barbara Counties.
- June 3, 2004 levee break in San Joaquin County.
- August 11, 2004 fire in Shasta County.
- Winter 2004-05 severe rainstorms, related flooding, and slides in Kern, Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura Counties.

¹ Section 218.1 extended the homeowners' exemption to homes that were damaged or destroyed by the Los Angeles civil riots of April and May 1992. This section has since been repealed by Stats. 2004, ch. 200 (SB 1880), in effect January 1, 2005.

- Winter 2005-06 and June 2006 severe rainstorms, related flooding, and mudslides in the counties of Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Humboldt, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, San Luis Obispo, San Mateo, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Trinity, Tulare, Tuolumne, Yolo, and Yuba.
- July 2006 wildfires in San Bernardino County.
- 2006 wildfires in Riverside and Ventura Counties.
- January 2007 freeze in the counties of El Dorado, Fresno, Imperial, Kern, Kings, Madera, Merced, Monterey, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, Santa Clara, Stanislaus, Tulare, Ventura, and Yuba.
- June 2007 wildfire in El Dorado County.
- July 2007 wildfires in Santa Barbara and Ventura Counties.
- July 2007 wildfires in Inyo County.
- September and October 2007 wildfires in the counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura.
- October 2007 strong winds in Riverside County.
- May-June-July 2008 wildfires in the counties of Butte, Kern, Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz, Shasta, and Trinity.
- July 2008 wildfire in Santa Barbara County.
- July 2008 severe rainstorms, floods, landslides, or accumulation of debris in Inyo County.
- August 2008 wildfires in Humboldt County.

A copy of subdivisions (v), (w), (x), and (y) is enclosed for your information. If you have any questions, please contact the County-Assessed Properties Division at 916-445-4982.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:grs
Enclosure

New subdivisions of Revenue and Taxation Code section 218, as added by Chapter 299:

(v) Any dwelling that qualified for an exemption under this section prior to the commencement dates of the wildfires that were the subject of the Governor's disaster proclamations of October 13, 2008, and November 15, 2008, that was damaged or destroyed by the wildfires and any other related casualty that occurred in the Counties of Los Angeles and Ventura and that has not changed ownership since the commencement dates of these wildfires, shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to the wildfires.

(w) Any dwelling that qualified for an exemption under this section prior to November 13, 2008, that was damaged or destroyed by the wildfires and any other related casualty that occurred as a result of this disaster in the County of Santa Barbara, as declared by the Governor in November 2008, and that has not changed ownership since November 13, 2008, shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to the wildfires.

(x) Any dwelling that qualified for an exemption under this section prior to the commencement dates of the wildfires listed in the Governor's disaster proclamations of November 15, 2008, and November 17, 2008, that was damaged or destroyed by the wildfires and any other related casualty that occurred as a result of this disaster in the Counties of Orange, Riverside, and San Bernardino, as declared by the Governor in November 2008, and that has not changed ownership since the commencement dates of these disasters as listed in the proclamations, shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to the wildfires.

(y) Any dwelling that qualified for an exemption under this section prior to May 5, 2009, that was damaged or destroyed by the wildfires and any other related casualty that occurred as a result of this disaster in the County of Santa Barbara, as declared by the Governor in May 2009, and that has not changed ownership since May 5, 2009, shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to the wildfires.

(z) The exemption provided for in subdivision (k) of Section 3 of Article XIII of the California Constitution shall first be applied to the building, structure, or other shelter and the excess, if any, shall be applied to any land on which it may be located.